

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

State Examiner of Municipal Fire  
and Police Civil Service  
Department of State Civil Service  
State of Louisiana  
Baton Rouge, Louisiana

June 18, 1997

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***Financial and Compliance Audit Division***

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**Daniel G. Kyle, Ph.D., CPA, CFE**  
**Legislative Auditor**

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**STATE EXAMINER OF MUNICIPAL FIRE  
AND POLICE CIVIL SERVICE  
DEPARTMENT OF STATE CIVIL SERVICE  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**Management Letter  
Dated May 19, 1997**

**Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.**

**June 18, 1997**



OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

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May 19, 1997

**STATE EXAMINER OF MUNICIPAL FIRE  
AND POLICE CIVIL SERVICE  
DEPARTMENT OF STATE CIVIL SERVICE  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1997, we conducted certain procedures at the State Examiner of Municipal Fire and Police Civil Service, Department of State Civil Service. Our procedures included (1) a review of the agency's internal control structure; (2) tests of financial transactions for the years ended June 30, 1997, and June 30, 1996; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1997, and June 30, 1996; and (4) a review of compliance with prior year report recommendations.

The Annual Fiscal Reports of the State Examiner of Municipal Fire and Police Civil Service are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The agency's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and selected agency personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior report on the State Examiner of Municipal Fire and Police Civil Service, dated February 17, 1995, we reported a finding relating to inadequate segregation of duties. That finding has been resolved by management.

We found no matters that required disclosure in this report.

The report is intended for the information and use of the agency and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

RLT:THC:dl  
[MFPCS]